

**Gwinnett County Board of Assessors****Friday, May 22, 2026 – 9:00am**

Gwinnett Justice and Administration Center - First Floor

75 Langley Drive, Lawrenceville, Georgia 30046

Present: Mark Cooper, Norman Ellis, Sonia Kim, Denise Rumbaugh

Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood

1. Call to Order – Chairman Cooper called the meeting to order.
2. Approval of Agenda  
{Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
3. Approval of Minutes: May 11, 2026  
{Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
4. Old Business
  - a. Legal Opinion: Mr. Wood discussed four Superior Court appeals that are ongoing.
  
  - b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2026.
5. Other Business
  - a. Administrative Update
    - i. Mr. Oliver informed the Board on vacant positions, ongoing projects, and the administrative work completed to date to ensure digest compliance for 2026.
6. New Business
  - a. Review of Personal Property, Digest Corrections, Exhibit A
    - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
  - b. Review of Personal Property Notice Values and Summary, 2026, Exhibit B
    - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
  - c. Review of Conservation Use Applications and Releases, Exhibit C
    - i. Approval of Exhibit C. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: Kim; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
  - d. Review of Accepted Settlement Hearing Resolutions, Exhibit D
    - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}

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- e. Review of Parcels to be Certified to Superior Court, Exhibit E
    - i. Approval of Exhibit E. {Action: Approved; Motion: Kim; Second: Ellis; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
  - f. Review of 2026 Real Property Notices and Late Advise from Department of Revenue, Exhibit F
    - i. No vote is needed for Exhibit F.
  - g. Review of Administrative Splits of CID Parcels, Exhibit G
    - i. No vote is needed for Exhibit G.
  - h. Review of Tax Appeal Log, Exhibit H
    - i. No vote is needed for Exhibit H.
7. Adjournment  
{Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}